The Barbados Revenue Authority ("the Authority") is providing feedback on its Mutual Agreement Procedure (MAP) Programme. The MAP Programme is a service provided by the International Relations Unit of the Authority with the support of the Office of the General Counsel to assist taxpayers in resolving cases of double taxation or taxation not in accordance with the provision of the relevant double taxation agreement.

This table below is a summary of the MAP Programme for the period January 1, 2020 to December 31, 2020. The Statistics published below are consistent with the 2020 statistics reported by the Authority to the Organisation for Economic Co-operation and Development ("OECD") in May 2021.

MAP RESULTS

Category of Cases	MAP Cases Received	Active Cases or Cases Yet to be reviewed	Objection is not Justified	Withdrawn by Taxpayer	Unilateral Relief Granted	Resolved via Domestic Remedy	Agreement fully eliminating double taxation	Agreement partially eliminating double taxation	No agreement including agreement to disagree	Denied MAP Access
Attribution/ Allocation (Transfer Pricing MAP Case)										
December 2020	**2**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1**
Other Cases										
December 2016	**1**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
December 2017	**1**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
December 2018	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
December 2019	**2**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
December 2020	**0**	**0**	**0**	**1**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL	**7**	**5**	**0**	**1**	**0**	**0**	**0**	**0**	**0**	**1**